

Note: This is a sample application. All applications must be completed online.

**Application for Section 1603:
Payments for Specified Renewable Energy Property in Lieu of Tax Credits
(Property that is under construction)**

Applicant's who have begun construction of a qualified property during 2009 or 2010 and have placed or will place the property in service after 2010, must submit only this application form before October 1, 2011 to demonstrate that construction began during 2009 or 2010. Once the qualified property is placed in service, the applicant must submit both an updated application form and the signed Terms and Conditions document, indicating the identification number that is issued by Treasury upon submission of this application.

While there are directions in this application, they are not a substitute for reading and understanding the Program Guidance, Terms and Conditions, Section 1603 of the American Recovery and Reinvestment Tax Act of 2009, and Sections 45 and 48 of the Internal Revenue Code.

*All fields are required unless otherwise noted. Fill out the form in order, as lower sections are affected by upper section choices. Allowed values are *marked in italics*, items in square brackets [] are optional.

The numbering of questions in this application form is not sequential. Some numbers are skipped intentionally.

Section 1: Applicant Eligibility

1A. Type of Applicant — indicate which choice best describes the applicant. Governments, 501(c) organizations, 54(j)(4) entities, partnership or pass-thru entities with any government /501(c)/54(j)(4) entity as a partner (or other holder of an equity or profits interest), and in some cases foreign persons and entities are not eligible for Section 1603 payments.

- ☐ Federal, State, or local government or any political subdivision, agency, or instrumentality thereof
- ☐ Organization described in section 501(c) of the Internal Revenue Code and exempt from tax under section 501(a) of such Code
- ☐ Entity referred to in paragraph (4) of section 54(j) of the Internal Revenue Code
- ☐ Partnership or pass-thru entity with a government or any political subdivision, agency, or instrumentality thereof, 501(c) organization, or 54(j)(4) entity as a direct or indirect partner (or other direct or indirect holder of an equity or profits interest) (Note: If such entity only owns an indirect interest in the applicant through a taxable C corporation, do not choose this selection.)
- ☐ Foreign person or entity *not* qualifying for the exception in section 168(h)(2)(B) of the Internal Revenue Code with respect to the property
- ☐ Foreign person or entity qualifying for the exception in section 168(h)(2)(B) of the Internal Revenue Code with respect to the property
- ☐ Sole proprietorship
- ☐ Joint venture
- ☐ Partnership
- ☐ Domestic C corporation
- ☐ Domestic S corporation
- ☐ Cooperative organization described in section 1381 of the Internal Revenue Code

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- ☐ Real Estate Investment Trust (REIT)
- ☐ Other

1B. Applicant's Interest in the Property — indicate the applicant's interest in the property.

- ☐ Applicant is owner of the property.
- ☐ Applicant is lessee of the property (include waiver from owner, as described in the Program Guidance and in Section 6 of this Application).
- ☐ Applicant is not the owner or lessee of the property - **do not continue with application**

Section 2: Property Information

2A. Depreciation and Use of Property — indicate which choice best describes the property.

- ☐ Property is not depreciable or amortization is not allowed - **do not continue with application**
- ☐ Property is depreciable or amortization is allowed in lieu of depreciation.
- ☐ Property is both depreciable or amortization is allowed in lieu of depreciation and is a public utility property within the meaning of section 168(i)(10) of the Internal Revenue Code.

2B. Property Identification — enter information about the location of the property. *City or County required.

- ☐ Property is located outside the United States during more than 50% of the year - **do not continue with application.** (Note: If such property meets the requirements described in section 168(g)(4) of the IRC, do not choose this selection.)
- ☐ Property location is not known at this time.
- ☐ Property is located predominately within the United States.

Name:	<input type="text"/>	Street Address 1:	<input type="text"/>
*City:	<input type="text"/>	Street Address 2 (optional):	<input type="text"/>
*County:	<input type="text"/>	State:	<input type="text" value="..."/>
Zip Code:	<input type="text" value="00000[-0000]"/>		

2C is left Intentionally Blank

2D. Date Construction Began — for properties not placed in service by December 31, 2010, enter the date on which construction began. See Program Guidance for a definition of beginning of construction and the credit termination date by which time the project must be placed in service.

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Construction of the property began on this date:	<input type="text"/> mm/dd/yyyy

☐ Construction of the property has not begun - **do not continue with this application.**

2E. Expected Placed in Service Date — for properties not yet placed in service, enter the anticipated date when the property will be placed in service. See Program Guidance for dates by which specific properties must be placed in service to be eligible for Section 1603 funds.

Anticipated date property will be placed in service: mm/dd/yyyy

2F. Requirements for a Property that is Under Construction (you must check at least one box) -- Did you:

☐ (a) incur or pay more than 5% of the estimated cost of the property?

If yes, how much have you spent? \$ 0

☒ (b) begin significant work of a physical nature on the property?

If you choose b, describe how you met the requirement.

Section 3: Applicant Information

3A. Applicant — enter information about the entity that owns the property.

Business name:	<input type="text"/>	Street address 1:	<input type="text"/>
Phone:	<input type="text"/> 000 000 0000 [()-]	Street address 2 (optional):	<input type="text"/>
Employer Identification Number (EIN): <i>Do not enter a Social Security number</i>	<input type="text"/> 000000000	City:	<input type="text"/>
DUNS Number:	<input type="text"/> 000000000	State:	<input type="text"/> ...
Website address (optional):	<input type="text"/>	Zip code:	<input type="text"/> 00000[-0000]

3B. Contact Person — enter information for the person to be contacted about this application.

First name:	<input type="text"/>	Last name:	<input type="text"/>
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Organizational affiliation:	<input type="text"/>	E-mail address:	<input type="text"/>
Phone:	<input type="text"/> 000	Fax:	<input type="text"/> 000
	000 0000 [(0)-]		000 0000 [(0)-]

3C. Previous Applications — indicate whether an application has previously been submitted for Section 1603 payments for this property or property at this same location.



No applications submitted previously for Section 1603 payments for this property.



Application(s) have been submitted previously for this property or property at this same location.

Section 4: Property Description

4A. Specified Energy Property — indicate which choice best describes the type of specified energy property. See Program Guidance for a further explanation of each type.

Specified properties eligible under section 45 of Internal Revenue Code



Wind facility — uses wind to produce electricity (wind turbines with capacity of 100kW or less may also qualify below as small wind energy property but only one payment is allowed with respect to the property).



Closed-loop biomass facility (other than a facility described in the choice below) — uses organic material from a plant grown exclusively for purposes of being used to generate electricity. If a portion of fuel is not

closed-loop biomass, give the percentage of fuel, on an annual basis, that is closed-loop biomass: %.



Facility modified to use closed-loop biomass to co-fire with coal, other biomass, or both. Modification must be approved under the Biomass Power for Rural Development Program or be part of a pilot project of the Commodity Credit Corporation. Give the percentage of fuel, on an annual basis, that is closed-loop

biomass: %.



Open-loop biomass facility (cellulosic waste material) — uses solid, non-hazardous, cellulosic waste material or any lignin material derived from qualified sources described in section 45(c)(3)(ii) of the Internal Revenue Code to produce electricity. If a portion of fuel is not open-loop biomass of this type,

give the percentage of fuel, on an annual basis, that is open-loop biomass of this type: %.



Open-loop biomass facility (livestock waste nutrients) — uses agricultural livestock waste nutrients to produce electricity and has a nameplate capacity rating of not less than 150 kW. If a portion of fuel is not agricultural livestock waste nutrients, give the percentage of fuel, on an annual basis, that is agricultural

livestock waste nutrients: %.



Geothermal facility — uses geothermal energy to produce electricity.



Landfill gas facility — uses gas derived from the biodegradation of municipal solid waste to produce electricity.



Trash facility — uses municipal solid waste to produce electricity and is not a landfill gas facility.



Hydropower facility (incremental hydropower) — produces incremental hydropower production as a result of efficiency improvements and additions to capacity to which the incremental hydropower production is attributable. The baseline and incremental increase in energy production must be certified by FERC.



Hydropower facility — hydropower producing facility installed on a qualifying nonhydroelectric dam. The property must be licensed by FERC and meet all other applicable environmental, licensing, and regulatory requirements.



Marine and hydrokinetic renewable energy facility — uses marine and hydrokinetic renewable energy to

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produce electricity and has a nameplate capacity rating of at least 150 kW.

Specified properties eligible under section 48 of Internal Revenue Code

- ☐ Solar electricity property — uses solar energy to generate electricity.
- ☐ Solar thermal property — uses solar energy to heat or cool (or provide hot water for use in) a structure, or to provide solar process heat (property used to generate energy for heating a swimming pool ineligible).
- ☐ Solar lighting property — uses solar energy to illuminate the inside of a structure using fiber optic distributed sunlight.
- ☐ Geothermal property — equipment used to produce, distribute, or use energy derived from a geothermal deposit.
- ☐ Fuel cell property — fuel cell power plant that has a nameplate capacity of at least 0.5 kW of electricity using an electrochemical process and an electricity-only generation efficiency greater than 30%.
- ☐ Microturbine property — stationary microturbine power plant that has a nameplate capacity of less than 2,000 kW and an electricity-only generation efficiency of not less than 26% at International Standard Organization conditions.
- ☐ Combined heat and power system property — system that uses the same energy source for the simultaneous or sequential generation of electrical power, mechanical shaft power, or both, in combination with the generation of steam or other form of useful thermal energy and that meets all of the following requirements:
 1. System produces at least 20% of total useful energy in the form of thermal energy which is not used for electrical or mechanical power (report thermal production in Section 4D of this application).
 2. System produces at least 20% of total useful energy in the form of electrical or mechanical power (or combination) (report electrical and/or mechanical production in Section 4D of this application).
 3. System energy efficiency percentage exceeds 60% [unless system uses open- or closed-loop biomass (see Guidance) for at least 90% of the energy source]. Specify energy efficiency percentage: % and, if applicable, percentage of energy source from open- or closed-loop biomass: %.
 4. System does not exceed 50 MW or a mechanical energy capacity in excess of 67,000 horsepower or an equivalent combination of electrical and mechanical energy capacities (report system capacity in Section 4D of this application).
- ☐ Small wind energy property — uses a turbine with nameplate capacity of not more than 100 kW to generate electricity.
- ☐ Geothermal heat pump property — uses the ground or ground water as a thermal energy source to heat a structure or as a thermal energy sink to cool a structure.

4B. Narrative Description of Property — give a summary description of the property that is suitable for publication. Limit the summary to 2500 characters. If applying for multiple units of property that are being treated as a single, larger property, so indicate in the narrative.

4D. Energy Generated by the Property — fill in the appropriate column depending on whether the property generates electrical, mechanical, or thermal energy (or combination) for the capacity and production of the property. This section is not applicable to solar illumination properties and geothermal heat pump properties. Enter the estimated production. kW=kilowatt(s), kWh=kilowatt hour(s), MMBTU=one-million British Thermal Units, hp=horsepower.

Electrical

Mechanical

Thermal

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Installed nameplate capacity:	<input type="text"/>	kW	<input type="text"/>	kW	<input type="text"/>	hp	<input type="text"/>	MMBTU/hr	<input type="text"/>	MMBTU/hr
Estimated annual production:	<input type="text"/>	kWh	<input type="text"/>	kWh	<input type="text"/>	hp	<input type="text"/>	MMBTU	<input type="text"/>	MMBTU

Section 5. Anticipated Cost Basis

5A. Estimated Cost Basis and Applicable Percentage — enter the estimated qualified cost basis of the property and the applicable percentage to calculate the request for payment. The applicable percentage is either 10% or 30% depending on the type of energy property. See Program Guidance to determine the applicable percentage. Fuel cell property formula — if the applicable percentage times the qualified cost basis exceeds an amount equal to \$1,500 for each 0.5 kW of capacity, maximum request for payment amount cannot exceed \$1,500 times each 0.5 kW of capacity. Microturbine property formula — if the applicable percentage times the qualified cost basis exceeds an amount equal to \$200 for each kW of capacity, maximum request for payment cannot exceed \$200 times the number of kW of capacity.

Qualified cost basis (as shown in supporting documentation):	\$	<input type="text"/>	.00	
Applicable percentage:	<input type="radio"/>	<input type="text"/>	<input type="radio"/>	<input type="text"/>
For fuel cell property:	If property has less than <input type="text"/> kW of capacity, enter capacity here: <input type="text"/>			
For microturbine property:	If property has less than <input type="text"/> kW of capacity, enter capacity here: <input type="text"/>			

5B. Estimated Request for Payment — from the calculation in 5A, the estimated amount of request for payment.

Amount of request for payment:	\$	<input type="text"/>	(Based on calculations in 5A.)
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Section 6. Documentation

6B. Documentation for Properties Not Yet Placed In Service — for properties not yet placed in service attach documentation to establish that construction has begun in 2009 or 2010 as claimed in Section 2F of this application. See Program Guidance and Frequently Asked Questions for information on acceptable documentation to establish that construction has begun.

ACCEPTED FILE TYPES: Office (doc, docx, xls, xlsx), postscript (pdf), and plain text (txt) formats. Limit total size of all files to 100 MB or less.

PLEASE READ THE BEGUN CONSTRUCTION CHECKLIST FOR ALL DOCUMENTATION REQUIREMENTS.

Section 7. Signature of Applicant

7A. Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge

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and belief, it is true, correct, and complete. I declare that I am the applicant or an authorized official for the applicant. Further, I agree the information in this application can be disclosed to the Internal Revenue Service.

SAMPLE